

# House Amendment 1252

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1 1 Amend Senate File 413, as passed by the Senate, as  
1 2 follows:  
1 3 #1. Page 4, by inserting after line 22 the  
1 4 following:  
1 5 <Sec. \_\_\_\_\_. NEW SECTION. 422.11T TEACHER EXPENSE  
1 6 CREDIT.  
1 7 The taxes imposed under this division, less the  
1 8 credits allowed under sections 422.12 and 422.12B,  
1 9 shall be reduced by a teacher expense credit equal to  
1 10 the first two hundred fifty dollars of the cost  
1 11 incurred to purchase supplies by the taxpayer to  
1 12 assist the taxpayer in teaching at an elementary or  
1 13 secondary school situated in Iowa, which school is  
1 14 accredited under section 256.11. To qualify for the  
1 15 credit, the costs must be nonreimbursable from any  
1 16 source. If the cost incurred has been deducted in  
1 17 computing federal adjusted gross income, the amount of  
1 18 such deduction shall be added in determining net  
1 19 income under section 422.7. Any credit in excess of  
1 20 the tax liability is nonrefundable.  
1 21 As used in this section, "supplies" includes but is  
1 22 not limited to paper supplies, bulletin boards, books,  
1 23 maps, charts, computer software but not hardware, and  
1 24 other items directly used by the taxpayer as a  
1 25 teacher. The cost incurred to purchase supplies for  
1 26 which a tax credit may be received under this section  
1 27 shall not be used by a school district to supplement  
1 28 its costs of instructional materials.  
1 29 Sec. \_\_\_\_\_. APPLICABILITY. This Act applies  
1 30 retroactively to January 1, 2006, for tax years  
1 31 beginning on or after that date.>  
1 32 #2. By renumbering as necessary.  
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1 36 TYMESON of Madison  
1 37 SF 413.537 82  
1 38 ec/je/7467D  
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